## ABSTRACT

Disclosed is a negative resist composition which enables to form a resist pattern with improved shape properties by reducing roughness. Also disclosed is a method for forming a resist pattern using such a negative resist composition. The negative resist composition contains at least an alkali-soluble resin, a crosslinking agent which is crosslinked with the alkali-soluble resin by the action of an acid, and an onium salt as a photoacid generator. The anion component of the onium salt is composed of at least a sulfonate having a polycyclic structure.

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